

PREVAILED

Roll Call No. _____

FAILED

Ayes _____

WITHDRAWN

Noes _____

RULED OUT OF ORDER

HOUSE MOTION _____

MR. SPEAKER:

I move that House Bill 1001(ss) be amended to read as follows:

- 1 Page 86, between lines 3 and 4, begin a new paragraph and insert:
- 2 "SECTION 100. IC 6-1.1-12-1.5 IS ADDED TO THE INDIANA
- 3 CODE AS A **NEW** SECTION TO READ AS FOLLOWS
- 4 [EFFECTIVE JANUARY 1, 2003]: **Sec. 1.5. (a) As used in this**
- 5 **section:**
- 6 (1) **"Dwelling" means any of the following:**
- 7 (A) **Residential real property improvements that an**
- 8 **individual uses as the individual's residence, including a**
- 9 **house or garage.**
- 10 (B) **A mobile home that is not assessed as real property**
- 11 **that an individual uses as the individual's residence.**
- 12 (C) **A manufactured home that is not assessed as real**
- 13 **property that an individual uses as the individual's**
- 14 **residence.**
- 15 (2) **"Homestead" means an individual's principal place of**
- 16 **residence that:**
- 17 (A) **is located in Indiana;**
- 18 (B) **the individual either owns or is buying under a**
- 19 **contract, recorded in the county recorder's office, that**
- 20 **provides that the individual is to pay the property taxes on**
- 21 **the residence; and**
- 22 (C) **consists of a dwelling and the real estate, not exceeding**

1 one (1) acre, that immediately surrounds that dwelling.

2 (b) Each year an individual who is an Indiana resident may
3 receive a deduction from the assessed value of the individual's
4 homestead if:

5 (1) the homestead is mortgaged or is being purchased under
6 a contract, with the contract or a memorandum of the
7 contract recorded in the county recorder's office, that
8 provides that individual is to pay the property taxes on the
9 homestead; and

10 (2) the homestead has a total assessed value of less than five
11 hundred thousand dollars (\$500,000).

12 (c) The total amount of the deduction the individual may receive
13 under this section for a particular year is one-half (1/2) of the
14 assessed value of the homestead.

15 (d) A person who has sold real property, a mobile home not
16 assessed as real property, or a manufactured home not assessed as
17 real property to another person under a contract that provides that
18 the contract buyer is to pay the property taxes on the real
19 property, mobile home, or manufactured home may not claim the
20 deduction provided under this section with respect to that real
21 property, mobile home, or manufactured home.

22 (e) A person who claims the deduction provided under section
23 1 of this chapter may not claim the deduction provided under this
24 section.

25 (f) Except as provided in section 17.8 of this chapter, an
26 individual who desires to claim the deduction provided by this
27 section must file a statement in duplicate, on forms prescribed by
28 the department of local government finance, with the auditor of the
29 county in which the individual's homestead is located. With respect
30 to real property, the statement must be filed during the twelve (12)
31 months before May 11 of each year for which the individual wishes
32 to obtain the deduction. With respect to a mobile home that is not
33 assessed as real property or a manufactured home that is not
34 assessed as real property, the statement must be filed during the
35 twelve (12) months before March 2 of each year for which the
36 individual wishes to obtain the deduction.

37 (g) The statement required under subsection (f) may be filed in
38 person or by mail. If mailed, the mailing must be postmarked on or
39 before the last day for filing.

40 (h) In addition to the statement required by subsection (f), a
41 contract buyer who desires to claim the deduction must submit a
42 copy of the recorded contract or recorded memorandum of the
43 contract, which must contain a legal description sufficient to meet
44 the requirements of IC 6-1.1-5, with the first statement that the
45 buyer files under this section with respect to a particular parcel of
46 real property. Upon receipt of the statement and the recorded
47 contract or recorded memorandum of the contract, the county

auditor shall assign a separate description and identification number to the parcel of real property being sold under the contract.

(i) The statement referred to in subsection (f) must be verified under penalties for perjury, and the statement must contain the following information:

(1) The assessed value of the homestead.

(2) The full name and complete residence address of the individual and of the mortgagee or contract seller.

(3) The name and residence of any assignee or bona fide owner or holder of the mortgage or contract, if known, and if not known, the person shall state that fact.

(4) The record number and page where the mortgage, contract, or memorandum of the contract is recorded.

(5) A brief description of the homestead that is encumbered by the mortgage or sold under the contract.

(6) If the individual is not the sole legal or equitable owner of the homestead, the exact share of the individual's interest in it.

(j) The authority for signing a deduction application filed under this section may not be delegated by the homestead owner or contract buyer to any person except upon an executed power of attorney. The power of attorney may be contained in the recorded mortgage, contract, or memorandum of the contract or in a separate instrument.

(k) The deduction provided under this section may not be claimed in more than one (1) county.

SECTION 101. IC 6-1.1-12-3 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 3. An individual who is a resident of this state on the assessment date of any year may claim the deduction provided by section 1 **or 1.5** of this chapter for that year in the manner prescribed in section 4 of this chapter if during the filing period prescribed in section 2 of this chapter he was:

(1) a member of the United States armed forces; and

(2) away from the county of his residence as a result of military service.

SECTION 102. IC 6-1.1-12-4 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 4. (a) An individual who satisfies the requirements of section 3 of this chapter may file a claim for a deduction, or deductions, provided by section 1 **or 1.5** of this chapter during the twelve (12) months before May 11 of the year following the year in which he is discharged from military service. The individual shall file the claim, on the forms prescribed for claiming a deduction under section **1.5(f) or 2** of this chapter, with the auditor of the county in which the real property is located. The claim shall specify the particular year, or years, for which the deduction is claimed. The individual shall attach to the claim an affidavit which

states the facts concerning the individual's absence as a member of the United States armed forces.

(b) The county property tax assessment board of appeals shall examine the individual's claim and shall determine the amount of deduction, or deductions, he is entitled to and the year, or years, for which deductions are due. Based on the board's determination, the county auditor shall calculate the excess taxes paid by the individual and shall refund the excess to the individual from funds not otherwise appropriated. The county auditor shall issue, and the county treasurer shall pay, a warrant for the amount, if any, to which the individual is entitled.

SECTION 103. IC 6-1.1-12-5 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 5. A county auditor shall determine the amount of the deduction provided by section 1 **or 1.5** of this chapter that an individual is entitled to and shall make an allowance for the deduction without a claim being filed if:

- (1) the county auditor determines that the individual satisfies the requirements of section 3 of this chapter; and
- (2) the individual is a resident of, and the real property is located in, the county that the auditor serves.

SECTION 104. IC 6-1.1-12-17.8, AS AMENDED BY P.L.291-2001, SECTION 141, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 17.8. (a) An individual who receives a deduction provided under section 1, **1.5**, 9, 11, 13, 14, 16, or 17.4 of this chapter in a particular year and who remains eligible for the deduction in the following year is not required to file a statement to apply for the deduction in the following year.

(b) An individual who receives a deduction provided under section 1, **1.5**, 9, 11, 13, 14, 16, or 17.4 of this chapter in a particular year and who becomes ineligible for the deduction in the following year shall notify the auditor of the county in which the real property, mobile home, or manufactured home for which he claims the deduction is located of his ineligibility before May 10 of the year in which he becomes ineligible.

(c) The auditor of each county shall, in a particular year, apply a deduction provided under section 1, **1.5**, 9, 11, 13, 14, 16, or 17.4 of this chapter to each individual who received the deduction in the preceding year unless the auditor determines that the individual is no longer eligible for the deduction.

(d) An individual who receives a deduction provided under section 1, **1.5**, 9, 11, 13, 14, 16, or 17.4 of this chapter for property that is jointly held with another owner in a particular year and remains eligible for the deduction in the following year is not required to file a statement to reapply for the deduction following the removal of the joint owner if:

- (1) the individual is the sole owner of the property following the

- 1 death of the individual's spouse;
 - 2 (2) the individual is the sole owner of the property following the
 - 3 death of a joint owner who was not the individual's spouse; or
 - 4 (3) the individual is awarded sole ownership of the property in a
 - 5 divorce decree."
 - 6 Page 86, line 6, delete "Each" and insert **"Except as provided in**
 - 7 **subsection (d), each"**.
 - 8 Page 86, between lines 27 and 28, begin a new paragraph and insert:
 - 9 **"(d) A person who claims the deduction provided under section**
 - 10 **1.5 of this chapter may not claim a deduction under this section."**
 - 11 Page 361, between lines 9 and 10, begin a new paragraph and insert:
 - 12 **"SECTION 403. [EFFECTIVE JANUARY 1, 2003]**
 - 13 **IC 6-1.1-12-1.5, as added by this act, applies to assessment years**
 - 14 **beginning after December 31, 2002."**
 - 15 Renumber all SECTIONS consecutively.
- (Reference is to HB 1001(ss) as printed June 3, 2002.)

Representative Dvorak